

IC 6-8.1-11

Chapter 11. Transition

IC 6-8.1-11-1

Repealed

(Repealed by P.L.332-1989(ss), SEC.47.)

IC 6-8.1-11-2

Legislative findings

Sec. 2. The general assembly makes the following findings:

- (1) A balance must be maintained between the need of the state for revenue collection and the right of Indiana citizens for freedom from governmental oppression.
- (2) Guarantees must be established in Indiana law to ensure that the rights, privacy, and property of taxpayers are adequately protected during the assessment and collection of taxes.
- (3) The Indiana tax system is based largely on voluntary compliance.
- (4) The development of understandable tax laws and the education of taxpayers concerning the tax laws will improve voluntary compliance and the relationship between the state and taxpayers.

As added by P.L.332-1989(ss), SEC.36.

IC 6-8.1-11-3

Taxpayer rights advocate

Sec. 3. The department shall appoint an employee to serve as a taxpayer rights advocate who shall facilitate the resolution of taxpayer complaints and problems, including unsatisfactory treatment of taxpayers by department employees.

As added by P.L.332-1989(ss), SEC.37.